

**ADMINISTRATION  
INVOICE DETAIL WORKSHEETS**

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**BACKGROUND**

Invoice Detail Worksheets are nearly identical to Budget Detail Worksheets in format and operation, and share many of the same policies and requirements. Therefore, this Section will only note the unique differences of the Invoice Worksheets. Please refer to the Budget Detail Worksheet section for more information regarding Budget/Invoice policies, requirements and procedures.

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**1.0 SUMMARY PAGE (Refer to the Budget Section)**

**2.0 CAPITAL EXPENDITURES**

**2.1 Policy: (Refer to the Budget Section)**

**2.2 Procedure:**

2.2.1 The expenses for this line item must be entered directly on the Invoice Summary Page.

2.2.2 Expenses will distribute automatically based upon the distribution of personnel costs, but may be adjusted as necessary by shifting costs between State funds and agency funds.

**3.0 INDIRECT COSTS**

**3.1 Policy: (Refer to the Budget Section)**

**4.0 OPERATING EXPENSES WORKSHEET**

**4.1 Policy:**

4.1.1 Except for Travel and Training, all operating expenses must be entered as single totals for Matched and/or Unmatched expenses.

**5.0 OTHER COSTS WORKSHEET (Refer to the Budget Section)**

## **6.0 COSTS FROM PREVIOUS QUARTERS**

### **6.1 Procedure:**

- 6.1.1 Costs entered as changes or adjustments from a previous quarter must be listed and described separately on the invoice. Please describe the following:
- The type of cost or line item.
  - Invoice period in which the cost was incurred.
  - Percentages used to distribute the costs should be the same as those used on the invoice originally submitted for the period in which the expenditures occurred.

## **7.0 FUND RECONCILIATION WORKSHEET**

### **7.1 Policy:**

- 7.1.1 The Worksheet is located in the Budget/Invoice file and is used to monitor the remaining fund balances.
- 7.1.2 The Worksheet contains calculations that automatically reconcile data located on the Budget Summary page and all invoice worksheets.
- 7.1.3 The Worksheet contains an adjustment/correction line for each of the five line items listed on the Summary page. These adjustment/correction lines are located in the detail section of the Worksheet.
- 7.1.4 When invoices are cut, the MCH Branch notifies agencies via a letter and an Invoice Detail Report. Agencies must make adjustments/corrections to ensure fund balances are correct.

### **7.2 Procedure:**

- 7.2.1 When an invoice has been cut, enter the amount cut as a negative number on the appropriate adjustment/correction line and in the appropriate funding columns.
- 7.2.2 Contact your Contract Manager to reconcile fund balances with MCH.